

COMMONWEALTH OF VIRGINIA – DEPARTMENT OF HISTORIC RESOURCES
VIRGINIA HISTORIC REHABILITATION TAX CREDIT PROGRAM

APPLICATION CHECKLIST

Use the following checklists to ensure that your State or Federal application is complete. Please check your application carefully, as incomplete applications will not be reviewed until the appropriate information is received.
FAILURE TO SUBMIT A COMPLETE APPLICATION MAY RESULT IN REVIEW DELAYS.

STATE REVIEW FEE: Refer to the Fee Schedule to calculate the review fees for State Part 2 and Part 3 applications. A **check** for the State review fee must be submitted in accordance with the instructions on the Fee Schedule at the same time the application is submitted. DHR is unable to accept cash or credit cards for review fees.

FEDERAL REVIEW FEE: Once the State review is complete, and the application has been forwarded to the National Park Service (NPS), NPS will issue an electronic invoice for the Federal review fee to the owner/applicant using the email provided in the application. Please note that this is the only way to pay the Federal program review fees.

NOTE: For properties protected by a DHR easement, please submit an additional copy of all materials.

STATE TAX CREDIT ONLY

Part 1: Evaluation of Significance

One (1) State Part 1 Application with owner's original signature on current form (revised 2023).

One (1) Aerial Photo Map locating property within the boundaries of the historic district. For individually-listed properties, submit an aerial photo map locating the property. Contact DHR for assistance with maps if needed.

One (1) Copy of the following National Register Nomination Form Pages: (*available from DHR's website*)

The first page of the Nomination Form.

The page from the Section 7 inventory that lists the property (if available).

The page showing the period of significance for the historic district or property.

The page with the statement of significance for the historic district or property.

One (1) set of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and should show streetscapes/context, all sides of the building, major interior spaces, and any specific character-defining features prior to rehabilitation. See the "*Photographic Standards*" document for additional guidance. **Please do not insert the photos into plastic photo sleeves** – they should be rubber-banded, clipped, or placed together in an envelope.

One (1) Photo Key: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan.

Note: A Part 1 application is required for all projects unless the property has only one building and that building is individually listed on the Virginia Landmarks Register.

Part 2: Description of Rehabilitation

One (1) State Part 2 Application with owner's original signature on the current form (revised 2023). A complete State Part 2 application must include both the "Cover Sheet" and the "Narrative Description of Work" Documents.

One (1) set of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and show the condition of the building prior to the rehabilitation. All areas where significant work is proposed should be documented. See the "*Photographic Standards*" document for additional guidance. **NOTE:** If submitting both the Part 1 and Part 2 at the same time, you may submit only one set of photographs and key for both the Part 1 & Part 2.

One (1) Photo Key: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan.

One (1) set of drawings showing the **existing floorplan** (not-to-scale drawings are acceptable).

(If applicable) **One (1) set of drawings** showing the **proposed floorplan** (not-to-scale drawings are acceptable).

For Phased projects, a **Phasing Plan** outlining work proposed for each Phase, the approximate cost for each Phase, and the start and end dates for each Phase. See the "*Project Phasing*" document for additional guidance.

State review fee check, and a copy of the "*Fee Schedule*" document.

Part 3: Request for Certification of Completed Work

One (1) State Part 3 Application with owner's original signature on current form (revised 2023) with all sections completed.

One (1) set of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and show the condition of the building after the rehabilitation. All areas where significant work was completed should be documented, and it is recommended to try and match up the photo locations to that which was shown in the Part 2 photographs. See the "*Photographic Standards*" document for additional guidance.

One (1) Photo Key: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan.

State review fee check, and a copy of the "*Fee Schedule*" document.

One (1) Copy of State Part 1 certification letter.

Cost certification by a Certified Public Accountant. See the "*State Financial Certification Requirements*" document for additional guidance.

BOTH STATE & FEDERAL TAX CREDITS

IMPORTANT – See page 3 for information on the NPS's planned transition to electronic submissions in 2023.

TIPS:

- When applying for both State and Federal Programs, the Virginia Department of Historic Resources uses the Federal Application forms for the Part 1, Part 2, and Amendments. The State Program requires use of DHR's Part 3 application.
- When applying for both State and Federal Programs **TWO (2) copies** of all materials must be submitted – one for DHR and one for the NPS. This includes two copies of the Federal forms for the Part 1, Part 2, Part 3, Amendments, all photographs, drawings, maps, etc. Only one copy of the State Part 3 and financial reporting must be submitted.
- Photographs for the National Park Service must be printed on photographic paper.

Part 1: Evaluation of Significance

Two (2) Federal Part 1 Application forms with owner's **original** signature on both copies.

Two (2) Aerial Photo Maps locating property within the boundaries of the historic district. For individually-listed properties, submit an aerial photo map locating the property. Contact DHR for assistance with maps if needed.

Two (2) Copies of the following National Register Nomination Form Pages: (available from DHR's website)

The first page of the Nomination Form.

The page from the Section 7 inventory that lists the property (if available).

The page showing the period of significance for the historic district or property.

The page with the statement of significance for the historic district or property.

Two (2) Sets of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and should show streetscapes/context, all sides of the building, major interior spaces, and any specific character-defining features prior to rehabilitation. See the "*Photographic Standards*" document for additional guidance. **Please do not insert the photos into plastic photo sleeves** – they should be rubber-banded, clipped or placed together in an envelope.

Two (2) Sets of Photo Keys: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan.

Note: A Part 1 application is required for all projects unless the property has only one building and that building is individually listed on the National Register of Historic Places.

Part 2: Description of Rehabilitation

Two (2) Federal Part 2 Application forms with owner's **original** signature on both copies. The application must include a complete narrative description of all proposed rehabilitation work, describing the building's existing features and the impact of proposed work on these features. Work to all buildings/structures, the site, and any new construction must be included in the proposed work narrative.

Two (2) Sets of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and show the condition of the building prior to the rehabilitation. All areas where significant work is proposed should be documented. See the "*Photographic Standards*" document for additional guidance.

NOTE: If submitting both the Part 1 and Part 2 at the same time, you may submit only one set of photographs and key for both the Part 1 and the Part 2.

Two (2) Sets of Photo Keys: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan.

Two (2) Sets of Drawings showing the existing floorplan. (Not-to-scale drawings are acceptable.)

(If applicable) **Two (2) sets of drawings** showing the proposed floorplan. (Not-to-scale drawings are acceptable.)

For Phased projects, a **Phasing Plan** outlining work proposed for each Phase plus approximate cost and start and end dates for each Phase. Please see the "*Project Phasing*" document for more information.

State review fee check and a copy of the "*Fee Schedule*" document.

Part 3: Request for Certification of Completed Work

One (1) completed State Part 3 application form with owner's **original** signature.

Two (2) completed Federal Part 3 Application forms with the owner's **original** signature on all copies.

Two (2) sets of Photographs: Photos must be color, well-lit and clear, a minimum size of 4"x6", and show the condition of the building after the rehabilitation. All areas where significant work was completed should be documented, and it is recommended to try and match up the photo locations to that which was shown in the Part 2 photographs. See the "*Photographic Standards*" document for additional guidance.

Two (2) Sets Photo Keys: Key numbered photo locations to current floor plan drawings, and if applicable, to a site plan. See the "*Photographic Standards*" document for additional guidance.

State review fee check and a copy of the "*Fee Schedule*" document.

One (1) Copy of State Part 1 certification letter (for State Part 3 application only).

One (1) Cost Certification by a Certified Public Accountant. See the "*State Financial Certification Requirements*" document for additional guidance.

APPLYING FOR STATE AND FEDERAL TAX CREDITS AFTER THE NATIONAL PARK SERVICE TRANSITIONS TO ELECTRONIC SUBMISSIONS IN 2023

As of the creation of this document, the National Park Service is in the process of developing a fully electronic submission and review process for projects seeking Federal Historic Rehabilitation Tax Credits. This will include the electronic submission of all application forms, drawings, photographs, and other review materials sent in for participation in the Federal Program.

While we have no firm date for this transition beyond an anticipated 2023 implementation, DHR has been told that once the electronic submission process is established by NPS there will be a several-month transition period where either electronic or paper copies will continue to be accepted by NPS, culminating in a firm date when no new paper applications or materials will be accepted by NPS.

IMPORTANT:

Once the final transition to electronic submission has been made, NPS will no longer accept any paper copies of application materials. Electronic submissions for Federal Program review will be mandatory at that time. Hard copy submissions will continue to be required for State Historic Rehabilitation Tax Credit Program applications.

At this time, the final process and procedure for electronic submission of Federal Program materials is not finalized. However, we are able to share the following information and guidance:

- 1) **DHR will continue to receive and review State Historic Rehabilitation Tax Credit Program projects as paper submissions**, even after NPS transitions to an electronic submission process.
- 2) Projects seeking both State and Federal historic tax credits will be responsible for concurrently submitting both a hard copy **-AND-** an identical electronic copy of all application materials to DHR.

The only difference between the State's hard copy and the Federal electronic copy will be the signature line – DHR will continue to require an original, wet-ink signature on all application materials submitted for the State Program.

- 3) NPS will provide all guidance related to file type, file size, formatting, file naming conventions, and organization for the electronic files. It will be the applicant's responsibility to ensure that their electronic submission meets the requirements established by NPS. Requirements for the electronic submissions will be available on the NPS website.
- 4) DHR's only involvement in the management of the electronic files will be to have a method to receive the electronic file when the application is initially submitted, to store that electronic file while DHR Review Staff completes the State Program review, and to then transfer the electronic file and our review recommendations to the NPS's secure file share site once the State review is completed.

At this time the process for applicant/consultant submission of the electronic files to DHR is not yet finalized. The DHR tax credit website will be updated with additional information and guidance as soon as this information is available, following the establishment of guidance by NPS.

- 5) DHR will continue to utilize the Federal forms for the Part 1, Part 2, and Amendment applications that are submitted for projects seeking both State and Federal historic tax credits.